

AMENDED IN SENATE APRIL 17, 2013

SENATE BILL

No. 801

Introduced by Senator Roth

February 22, 2013

An act to add Section 13031 to the Government Code, relating to financial reports.

LEGISLATIVE COUNSEL'S DIGEST

SB 801, as amended, Roth. Department of Finance: reports: crimes.

Existing law authorizes the Department of Finance to require financial and statistical reports, duly verified and covering the period of each fiscal year, from all agencies of the state. Existing law provides that every person who fails or neglects to make, verify, and file with the department any required report, or fails or neglects to follow the directions of the department in keeping the accounts of his or her office, is guilty of a misdemeanor.

~~This bill would provide that any officer or employee of the state who knowingly reports to the department the incorrect balance of an account containing state funds may be civilly liable for an amount that represents the difference between the incorrect balance and the correct balance and is guilty of a misdemeanor, punishable by imprisonment in the county jail for up to 6 months or by a fine of up to \$5,000, or by both. require the department to require each officer whose duty it is to audit the accounts of a state agency or other state entity to provide a certification under penalty of perjury to the department that the budgeting and accounting information provided reconciles to the year-end finance reports submitted to the Controller's office. By creating a new crime, this bill would impose a state mandated local program.~~

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

Vote: majority. Appropriation: no. Fiscal committee: yes.
 State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 13031 is added to the Government Code,
 2 to read:

3 ~~13031. Any officer or employee of the state who knowingly~~
 4 ~~reports to the department the incorrect balance of an account~~
 5 ~~containing state funds, regardless of whether the balance is~~
 6 ~~overreported or underreported, may be civilly liable for an amount~~
 7 ~~that represents the difference between the incorrect balance and~~
 8 ~~the correct balance and is guilty of a misdemeanor, punishable by~~
 9 ~~imprisonment in the county jail for up to six months or by a fine~~
 10 ~~of up to five thousand dollars (\$5,000), or by both that~~
 11 ~~imprisonment and fine~~ *The department shall annually require each*
 12 *officer whose duty it is to audit the accounts of a state agency,*
 13 *department, office, bureau, or other state entity to provide a*
 14 *certification, signed under penalty of perjury, to the department*
 15 *that the budgeting and accounting information provided to the*
 16 *department reconciles to the year-end finance reports submitted*
 17 *to the Controller's office.*

18 SEC. 2. No reimbursement is required by this act pursuant to
 19 Section 6 of Article XIII B of the California Constitution because
 20 the only costs that may be incurred by a local agency or school
 21 district will be incurred because this act creates a new crime or
 22 infraction, eliminates a crime or infraction, or changes the penalty
 23 for a crime or infraction, within the meaning of Section 17556 of
 24 the Government Code, or changes the definition of a crime within
 25 the meaning of Section 6 of Article XIII B of the California
 26 Constitution.

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